

Fringe Benefits

CAUTION--This page contains data for several years. Please watch all dates carefully.

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Standard Industry Fare Level (SIFL)

Per Diem Amounts 2003/2004--High- and Low-Cost Rates

- For the detailed listing of per diem amounts for individual localities, go to www.policyworks.gov/perdiem
- For more details on the per diem method see Rev. Proc. 2003-80; IRB 2003-45
- Incidental expense per calendar day (or partial day) is \$3 per day.

Travel during the period November 1, 2003 to October 31, 2004*

	Lodging	M&IE	Max.Per Diem
High-cost localities	\$161	\$46	\$207
All other localities	90	36	126

High-Cost Localities (key city and county)

California

Napa--Napa (Apr. 1--Nov. 15)
 Palm Springs--Riverside (Jan. 1--May 31)
 San Francisco--San Francisco
 Santa Monica--City limits of Santa Monica
 Tahoe City--Placer

Colorado

Aspen--Pitkin (Jan. 1--April 30)
 Silverthorne, Keystone--Summit
 Telluride--San Miquel (Dec. 20--Sep. 30)
 Vail--Eagle (Dec. 1--March 31)

District of Columbia

Washington, D.C.--Washington D.C.; the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, in Virginia; and the counties of Montgomery and Prince George's in Maryland

Florida

Key West--Monroe (Jan. 1--April 30)
 Naples--Collier (Dec. 16--April 15)

Idaho

Coeur d'Alene--Kootenai (June 1--Sep. 30)
 Sun Valley--City limits of Sun Valley

Illinois

Chicago--Cook and Lake counties

Louisiana

New Orleans/St. Bernard--Orleans, St. Bernard, Plaquemine, and Jefferson
Parishes (Jan. 1--May 31)

Maine

York--Kennebunk, Kittery, Sanford (Jun. 15--Oct. 31)

Maryland

Baltimore--Baltimore

Ocean City--Worcester (June 15--Oct. 31)

For the counties of Montgomery and Prince George's, see District of Columbia

Massachusetts

Boston--Suffolk

Cambridge--Middlesex County (except Lowell)

Martha's Vineyard--Dukes (June 1--Oct. 15)

Nantucket--Nantucket (Jun. 15--Oct. 15)

Michigan

Mackinac Island--Mackinac

Traverse City--Grand Traverse

Montana

Big Sky--Gallatin (except West Yellowstone Park)

Nevada

Douglas--Stateline

New Jersey

Atlantic--Atlantic City (Jun. 1--Nov. 30)

Cape May--Cape May (except Ocean City) (Jun. 1--Nov. 30)

Middlesex--Edison (except Piscataway)

Ocean City--City limits of Ocean City (Jun. 15--Sep. 15)

Newark--Essex, Bergen, Hudson, and Passaic

Piscataway, Bellemead--Somerset and city limits of Piscataway

Princeton/Trenton--Mercer County

New York

The Bronx/Queens

Brooklyn

Manhattan--Manhattan

Nassau County, Great Neck--Nassau County

Richmond--Staten Island

Suffolk County--Suffolk County

White Plains--City limits of White Plains

Pennsylvania

Hershey--City limits of Hershey (June 1--Sep. 15)

Montgomery--King of Prussia, Ft. Washington, Bala Cynwyd

Philadelphia--Philadelphia

Utah

Park City--Summit (Dec. 15--Mar. 31)

Virginia

For the cities of Alexandria, Fairfax, and Falls Church, and the counties
of Arlington, Fairfax, and Loudoun, see District of Columbia

Wintergreen--Nelson

Washington

King--Seattle

*Note. Special rules may apply. For full details see Rev. Proc. 2003-80 in Internal Revenue Bulletin 2003-45.

Per Diem Amounts 2002/2003--High- and Low-Cost Rates

- For the detailed listing of per diem amounts for individual localities, go to www.policyworks.gov/perdiem
- For more details on the per diem method see Rev. Proc. 2002-63; IRB 2002-41

Travel during the period October 1, 2002 to September 30, 2003*

	Lodging	M&IE	Max.Per Diem
High-cost localities	\$159	\$45	\$204
All other localities	90	35	125

High-Cost Localities (key city and county)

California

Napa--Napa (Apr. 1--Nov. 15)
 Palm Springs--Riverside (Jan. 1--May 31)
 San Francisco--San Francisco
 San Mateo--Redwood City, San Mateo
 Santa Monica--City limits of Santa Monica (Jun. 1--Sept. 30)
 Santa Clara--Sunnyvale, Palo Alto, San Jose
 Tahoe City--Placer

Colorado

Aspen--Pitkin (Jan. 1--April 30)
 Silverthorne, Keystone--Summit
 Telluride--San Miquel (Dec. 20--Sep. 30)
 Vail--Eagle (Dec. 1--March 31)

District of Columbia

Washington, D.C.--Washington D.C.; the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, in Virginia; and the counties of Montgomery and Prince George's in Maryland

Florida

Key West--Monroe (Jan. 1-April 30)

Idaho

Sun Valley--City limits of Sun Valley

Illinois

Chicago--Cook and Lake counties

Louisiana

New Orleans/St. Bernard--Orleans, St. Bernard, Plaquemine, and Jefferson Parishes (Jan. 1--May 31)

Maine

York--Kennebunk, Kittery, Sanford (Jun. 15--Oct. 31)

Maryland

Baltimore--Baltimore
 Ocean City--Worcester (June 15--Oct. 31)
 For the counties of Montgomery and Prince George's, see District of Columbia

Massachusetts

Boston--Suffolk
 Cambridge--Middlesex County (except Lowell)
 Martha's Vineyard--Dukes (June 1--Oct. 15)
 Nantucket--Nantucket (Jun. 15--Oct. 15)

Michigan

Mackinac Island--Mackinac
 Traverse City--Grand Traverse

Montana

Big Sky--Gallatin (except West Yellowstone Park)

Nevada

Douglas--Stateline

New Jersey

Atlantic--Atlantic City (Jun. 1--Nov. 30)
 Cape May--Cape May (except Ocean City) (Jun. 1--Nov. 30)
 Middlesex--Edison (except Piscataway)
 Ocean City--City limits of Ocean City (Jun. 15--Sep. 15)
 Newark--Essex, Bergen, Hudson, and Passaic
 Piscataway, Bellemead--Somerset and city limits of Piscataway
 Princeton/Trenton--Mercer County

New York

The Bronx/Brooklyn/Queens
 Manhattan--Manhattan
 Nassau County, Great Neck--Nassau County

Richmond--Staten Island
 Suffolk County--Suffolk County
 White Plains--City limits of White Plains

Pennsylvania

Hershey--City limits of Hershey (June 1--Sep. 15)
 Montgomery--King of Prussia, Ft. Washington, Bala Cynwyd (Apr. 1--Nov. 30)
 Philadelphia--Philadelphia

Utah

Ogden/Layton/Davis County--Weber and Davis (Jan. 15--Feb. 28)
 Park City--Summit (Dec. 15--Mar. 31)
 Provo (Jan. 15--Feb. 28)
 Salt Lake City--Salt Lake, Dugway Proving Ground, Tooele Army Depot (Jan. 15--Feb. 28)

Virginia

For the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, see District of Columbia
 Wintergreen--Nelson

Washington

King--Seattle

*Note. Special rules may apply. For full details see Rev. Proc. 2002-63 in Internal Revenue Bulletin 2002-41.

Per Diem Amounts 2001/2002--High- and Low-Cost Rates

Travel during the period October 1, 2001 to September 30, 2002*

	Lodging	M&IE	Max.Per Diem
High-cost localities	\$162	\$42	\$204
All other localities	91	34	125

High-Cost Localities (key city and county)

California

Napa--Napa (Apr. 1--Nov. 15)
 Palm Springs--Riverside (Jan. 1--May 31)
 San Francisco--San Francisco
 Santa Clara--Sunnyvale, Palo Alto, San Jose
 Tahoe City--Placer

Colorado

Aspen--Pitkin (Jan. 1--April 30)
 Silverthorne, Keystone--Summit
 Telluride--San Miguel (Dec. 20--Sep. 30)
 Vail--Eagle (Dec. 1--March 31)

District of Columbia

Washington, D.C.--Washington D.C.; the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, in Virginia; and the counties of Montgomery and Prince George's in Maryland

Florida

Key West--Monroe (Jan. 1-April 30)
 Palm Beach--Cities of Boca Raton, Belray Beach, Jupiter, Palm Beach Gardens, Palm Beach Shores, Singer Island, and West Palm Beach (Jan. 1--Apr. 30)

Idaho

Sun Valley--City limits of Sun Valley

Illinois

Chicago--Cook and Lake counties

Louisiana

New Orleans/St. Bernard--Orleans, St. Bernard, Plaquemine, and Jefferson Parishes (Jan. 1--May 31)

Maine

York--Kennebunk, Kittery, Sanford (Jun. 15--Oct. 31)

Maryland

Ocean City--Worcester (June 15--Oct. 31)

For the counties of Montgomery and Prince George's, see District of Columbia

Massachusetts

Boston--Suffolk

Cambridge--Middlesex County (except Lowell)

Martha's Vineyard--Dukes (June 1--Oct. 15)

Nantucket--Nantucket (Jun. 15--Oct. 15)

Michigan

Mackinac Island--Mackinac

Traverse City--Grand Traverse

Montana

Big Sky--Gallatin (except West Yellowstone Park)

Nevada

Douglas--Stateline

New Jersey

Atlantic--Atlantic City (Jun. 1--Nov. 30)

Cape May--Cape May (except Ocean City) (Jun. 1--Nov. 30)

Middlesex--Edison (except Piscataway)

Ocean City--City limits of Ocean City (Jun. 15--Sep. 15)

Piscataway, Bellemead--Somerset and city limits of Piscataway

Princeton/Trenton--Mercer County

New York

The Bronx/Brooklyn/Queens

Manhattan--Manhattan

Nassau County, Great Neck--Nassau County

Suffolk County--Suffolk County

White Plains--City limits of White Plains

Pennsylvania

Hershey--City limits of Hershey (June 1--Sep. 15)

Utah

Ogden/Layton/Davis County--Weber and Davis

Park City--Summit (Dec. 15--Mar. 31)

Provo (Jan. 15--Feb. 28)

Salt Lake City--Salt Lake, Dugway Proving Ground, Tooele Army Depot (Jan. 15--Feb. 28)

Virginia

For the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, see District of Columbia

Wintergreen--Nelson

*Note. Special rules may apply. For full details see Rev. Proc. 2001-47 in Internal Revenue Bulletin 2001-42.

Per Diem Amounts 2000/2001--High- and Low-Cost Rates

Note, for 2000 special rules apply to per diem tables. See Special Rule below.

Travel during the period October 1, 2000 to September 30, 2001

	Lodging	M&IE	Max.Per Diem
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High-cost localities	\$159	\$42	\$201
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All other localities	90	34	124
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High-Cost Localities (key city and county)

California

Palm Springs--Riverside (Jan. 1--May 31)

San Francisco--San Francisco

Santa Clara--Sunnyvale, Palo Alto, San Jose
Tahoe City--Placer

Colorado

Aspen--Pitkin (Jan. 1--April 30)
Silverthorne, Keystone--Summit
Telluride--San Miquel (Jan. 1--March 31)
Vail--Eagle (July. 1--March 31)

District of Columbia

Washington, D.C.--Washington D.C.; the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, in Virginia; and the counties of Montgomery and Prince George's in Maryland

Florida

Key West--Monroe (Jan. 1-April 30)

Idaho

Sun Valley--City limits of Sun Valley

Illinois

Chicago--Cook and Lake counties

Louisiana

New Orleans/St. Bernard--Orleans, St. Bernard, Plaquemine, and Jefferson Parishes (Jan. 1--May 31)

Maryland

Ocean City--Worcester (June 15--Oct. 31)
For the counties of Montgomery and Prince George's, see District of Columbia

Massachusetts

Boston--Suffolk
Cambridge--Middlesex County (except Lowell)
Martha's Vineyard--Dukes (June 1--Oct. 15)

Michigan

Mackinac Island--Mackinac
Traverse City--Grand Traverse (June 1--Sept. 30)

Montana

Big Sky--Gallatin (Nov. 1--April 30) (except West Yellowstone Park)

New Jersey

Cape May--Cape May (except Ocean City) (June 1--Nov. 30)
Ocean City--City limits of Ocean City (June 15--Sep. 15)
Piscataway, Bellemead--Somerset and Middlesex
Princeton/Trenton--Mercer County

New York

The Bronx/Brooklyn/Queens
Manhattan--Manhattan
Nassau County, Great Neck--Nassau County
Suffolk County--Suffolk County
White Plains--City limits of White Plains

Pennsylvania

Hershey--City limits of Hershey (June 1--Sep. 15)
Philadelphia--Philadelphia

Utah

Park City--Summit (Dec. 15-Mar. 31)

Virginia

For the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, see District of Columbia
Wintergreen--Nelson

Special Rule. Beginning October 1, 2000 the IRS is adopting the federal fiscal year that runs from October 1 to September 30 for per diem rates. For 2000 you can use the calendar year 2000 rates for the whole year (see the per diem table below) or switch to the fiscal year 2000/2001 rates (see the per diem table above) on October 1, 2000.

Per Diem Amounts 2000--High- and Low-Cost Rates

Note, for 2000 special rules apply to per diem tables. See Special Rule above.

Travel during the period January 1, 2000 to ---

	Lodging	M&IE	Max.Per Diem
High-cost localities	\$159	\$42	\$201
All other localities	90	34	124

High-Cost Localities (key city and county)

California

San Francisco--San Francisco
 Santa Clara--Sunnyvale, Palo Alto, San Jose
 Tahoe City--Placer

Colorado

Aspen--Pitkin (Dec. 1--June 30)
 Silverthorne, Keystone--Summit
 Telluride--San Miguel (Nov. 1--March 31)
 Vail--Eagle (Dec. 1--March 31)

District of Columbia

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Florida

Key West--Monroe (Dec. 15-April 30)

Idaho

Sun Valley--City limits of Sun Valley (June 1--Sep. 30)

Illinois

Chicago--Cook and Lake counties

Maryland

Ocean City--Worcester (June 1--Sep. 15)
 For the counties of Montgomery and Prince George's, see District of Columbia

Massachusetts

Boston--Suffolk
 Cambridge--Middlesex County (except Lowell)
 Martha's Vineyard--Dukes (June 1--Sep. 30)

Michigan

Charlevoix--Charlevoix (July 1--Sep.30)
 Mackinac Island--Mackinac

Montana

Big Sky--Gallatin (except West Yellowstone Park)

New Jersey

Cape May--Cape May (except Ocean City) (June 1--Sep. 30)
 Ocean City--City limits of Ocean City (June 15--Sep. 15)
 Piscataway, Bellemead--Somerset and Middlesex
 Princeton--City limits of Princeton
 Union County--Union County

New York

The Bronx--The Bronx
 Brooklyn--Brooklyn
 Manhattan--Manhattan
 Queens Borough--Queens
 Nassau County, Great Neck--Nassau County
 Suffolk County--Suffolk County
 White Plains--City limits of White Plains

Pennsylvania

Hershey--City limits of Hershey (June 1--Sep. 15)
 Philadelphia--Philadelphia

Utah

Park City--Summit (Dec. 20-Mar. 31)

Virginia

For the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, see District of Columbia

Standard Industry Fare Level (SIFL)

If your company provides a free flight on a company aircraft to an employee that's not for business purposes, you must impute the value of the flight as income on the employee's W-2. The table below is how the IRS values such a flight. It's a combination of a terminal charge and a mileage charge.

Period Flight Taken	Terminal Charge	Up to 500 miles	501-1500 miles	Over 1500 miles
Jan.1, 04--Jun.30, 04	\$34.45	0.1884	0.1437	0.1381
Jul.1, 03--Dec.31, 03	34.66	0.1896	0.1445	0.1390
Jan.1, 03--Jun.30, 03	37.76	0.2065	0.1575	0.1514
Jul.1, 02--Dec.31, 02	38.02	0.2080	0.1586	0.1524
Jan.1, 02--Jun.30, 02	37.12	0.2031	0.1548	0.1489
Jul.1, 01--Dec.31, 01	36.88	0.2017	0.1538	0.1479
Jan.1, 01--Jun.30, 01	35.84	0.1961	0.1495	0.1437
Jul.1, 00--Dec.31, 00	34.57	0.1891	0.1442	0.1386
Jan.1, 00--Jun.30, 00	32.98	0.1804	0.1376	0.1323
Jul.1, 99--Dec.31, 99	32.41	0.1773	0.1352	0.1300
Jan.1, 99--Jun.30, 99	32.69	0.1788	0.1364	0.1311
Jul.1, 98--Dec.31, 98	31.81	0.1740	0.1327	0.1276
Jan.1, 98--Jun.30, 98	31.60	0.1729	0.1318	0.1267
Jul.1, 97--Dec.31, 97	31.72	0.1735	0.1323	0.1272
Jan.1, 97--Jun.30, 97	31.73	0.1735	0.1323	0.1272
Jul.1, 96--Dec.31, 96	31.61	0.1729	0.1318	0.1267
Jan.1, 96--Jun.30, 96	32.20	0.1761	0.1343	0.1291
Jul.1, 95--Dec.31, 95	30.86	0.1688	0.1287	0.1237
Jan.1, 95--Jun.30, 95	31.52	0.1724	0.1315	0.1264

Maximum Certified Takeoff Weight	Aircraft Multiple Control Employee	Aircraft Multiple Non-Control Employee
6,000 lbs. or less	62.5%	15.6%
6,001-10,000 lbs.	125.0%	23.4%
10,001-25,000 lbs.	300.0%	31.3%
25,001 lbs. or more	400.0%	31.3%

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--Last update 03/23/04

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